

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**

**FINANCIAL REPORT**

**JUNE 30, 2013**

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**THOMAS W. KLEINPETER, JR.**

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**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

The Board of Directors  
Sexual Trauma Awareness and Response Center  
Baton Rouge, Louisiana

I have reviewed the accompanying statement of financial position of Sexual Trauma Awareness and Response Center (STAR), (a nonprofit corporation) as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the STAR's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



Baton Rouge, Louisiana  
December 18, 2013

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2013**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 161,192
Grants receivable	19,809
Total current assets	<u>181,001</u>

**FIXED ASSETS**

Furniture and fixtures	19,379
Office equipment	6,140
Less: accumulated depreciation	<u>(4,458)</u>
	<u>21,061</u>

**OTHER ASSETS**

Deposits	<u>3,500</u>
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Total Assets	<u><u>\$ 205,562</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES:**

Accounts payable	\$ -
Accrued salaries and payroll taxes	18,382
Total current liabilities	<u>18,382</u>

**NET ASSETS**

Unrestricted	147,180
Temporarily restricted	<u>40,000</u>
Total net assets	<u>187,180</u>

Total Liabilities and Net Assets	<u><u>\$ 205,562</u></u>
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See accompanying notes and independent accountant's review report.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

<b><u>SUPPORT</u></b>	<b><u>Unrestricted</u></b>	<b><u>Temporarily Restricted</u></b>	<b><u>Total</u></b>
Contributions and fundraising	24,627	\$ -	\$ 24,627
Local government grants and support	263,746	-	263,746
Federal financial assistance	-	57,753	57,753
Non-government grants and support	500	73,760	74,260
In-kind contributions	75,300	-	75,300
	<u>364,173</u>	<u>131,513</u>	<u>495,686</u>
Other Support			
Program service revenue	4,620	-	4,620
Assets released from restrictions	91,513	(91,513)	-
	<u>96,133</u>	<u>(91,513)</u>	<u>4,620</u>
<b>Total Support</b>	<u>460,306</u>	<u>40,000</u>	<u>500,306</u>
<b><u>EXPENSES</u></b>			
Program	347,439	-	347,439
Administrative	91,523	-	91,523
Fundraising	33,494	-	33,494
<b>Total Expenses</b>	<u>472,456</u>	<u>-</u>	<u>472,456</u>
<b>Change in Net Assets</b>	<u>(12,150)</u>	<u>40,000</u>	<u>27,850</u>
<b>Net assets, at beginning of year</b>	<u>159,330</u>	<u>-</u>	<u>159,330</u>
<b>Net assets, at end of year</b>	<u>\$ 147,180</u>	<u>\$ 40,000</u>	<u>\$ 187,180</u>

See accompanying notes and independent accountant's review report.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Program</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
Staff salaries and wages	\$ 154,062	\$ 35,651	\$ 20,000	\$ 209,713
Employee benefits	34,821	7,132	-	41,953
Occupancy and utilities	24,856	8,286	-	33,142
Insurance	9,592	3,197	-	12,789
Equipment	7,174	2,392	-	9,566
Supplies and materials	24,654	2,739	-	27,393
Printing and copying	-	585	5,270	5,855
Telecommunications	3,916	1,305	-	5,221
Conferences & travel	6,056	2,019	-	8,075
Marketing and advertising	-	-	4,232	4,232
Membership/Affiliations	-	2,436	-	2,436
Training	8,259	-	-	8,259
Contract services	13,809	1,883	-	15,692
Fundraising expenses	-	-	3,992	3,992
In-kind	60,240	15,060	-	75,300
Miscellaneous	-	5,130	-	5,130
Depreciation	-	3,708	-	3,708
	<u>\$ 347,439</u>	<u>\$ 91,523</u>	<u>\$ 33,494</u>	<u>\$ 472,456</u>

See accompanying notes and independent accountant's review report.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 27,850
Adjustments to reconcile change in net assets to cash provided by operating activities	
Depreciation	3,708
Non-cash donations	-
Decrease (increase) in assets	
Grants receivable	4,746
Increase (decrease) in liabilities	
Accrued payables	<u>8,794</u>
Net cash provided by operating activities	<u>45,098</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Deposit made on leased facility	(3,500)
Purchase of equipment	<u>(18,357)</u>
Net cash used in investing activities	<u>(21,857)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

	-
Net increase in cash and cash equivalents	23,241
Cash and cash equivalents, beginning of year	<u>137,951</u>
Cash and cash equivalents, end of year	<u>\$ 161,192</u>

**SUPPLEMENTAL CASHFLOW INFORMATION**

No taxes or interest were paid during the year.

See accompanying notes and independent accountant's review report.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Significant Accounting Policies and Presentations**

**Organization and Purpose**

The Sexual Trauma Awareness and Response Center (STAR) is a community wide, non-profit agency exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code. STAR was incorporated on October 18, 2011. It's purposes was to continue the efforts its predecessor, the Rape Crisis Center, which was a division of the District Attorney of the 19<sup>th</sup> Judicial District, and also to expand it's reach to different demographic groups and increase education in the community. More specifically, STAR's purpose is to promote and address the needs of victims of sexual assault. STAR is organized to educate the public and governmental agencies as to the needs of victims of sexual assault, including performing and implementing research, studies, projects and programs to assist and improve the Greater Baton Rouge area law enforcement agencies assistance to victims of sexual trauma; to undertake programs, education and activities designed to strengthen the services provided within the Greater Baton Rouge area to victims of sexual assault; and any other lawful purpose of a 501(c)3 organization.

**Basis of Presentation**

The financial statement presentation follows the standards of the Financial Accounting Standards Board. Under these standards, STAR is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. STAR does not have any permanently restricted net assets.

**Contributions**

STAR accounts for contributions in accordance with the standards of the Financial Accounting Standards Board. In accordance with these standards, contributions received are recorded as increases in unrestricted, temporarily, or permanently restricted net assets, depending on the existence or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Equipment**

Equipment, when purchased, is stated at cost. Donated equipment is valued at its' estimated replacement value at the time of donation. All equipment is depreciated over estimated service lives (3-7 years) computed using the straight-line method.



**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Significant Accounting Policies and Presentations** (continued)

Compensated Absences

STAR has a provision that allows unused employee annual leave to accrue up to a limited number of hours. Annual leave is considered earned income, and employees leaving STAR employment will be paid for the remaining balance of unused annual leave, whether the departure is voluntary or involuntary. An accrual of annual leave has been recorded in the accompanying financial statements for the unused amount at June 30, 2013.

Cash Equivalents

Cash equivalents (as shown in the statement of cash flows) are all highly liquid debt instruments purchased with a maturity with three months or less.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Income Taxes

STAR has been recognized by the Internal Revenue Service as a not-for-profit organization as described in Section 501(c) (3) of the Internal Revenue Code and is exempt from federal income taxes. Accordingly, no provision for income taxes on related income has been included in the financial statements.

In Management's judgment, STAR does not have any tax positions that would result in a loss contingency considering the facts, circumstances, and information available at the reporting date.

With few exceptions, the statute of limitations for the examination of STAR's income tax returns is generally three years from the due date of the tax returns including extensions. The tax form 990 is prepared on fiscal year basis. The year ended June 30, 2012 is open for assessment.

Donated Materials, Assets, and Facilities and Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by STAR. Volunteers provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. Significant Accounting Policies and Presentations** (continued)

Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Functional Allocation of Expenses

The costs of providing the various programs and administrative activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated between program, administrative, and fund raising expense based on management's estimate.

Description of Program and Supporting Services

**Advocacy**

Advocacy services include medical and criminal justice advocacy. Medical advocates available 24/7 to assist survivors and their loved ones immediately after an assault occurs, or when referrals or information is needed. STAR also provides advocates to accompany survivors through the areas of the criminal justice system.

**Support**

Support services include short-term individual counseling, therapy groups, and support groups offered to survivors in their loved ones. STAR also provides a 24-hour support and resource hotline.

**Education**

Education includes training and violence prevention programs to schools and organizations free of charge. STAR's trained prevention educators assist in making businesses and agencies violence-free.

**Counseling**

STAR provides support sessions and are available to individuals, couples, and families and based on current evidenced based treatment appropriate for sexual assault. All sessions are designed to identify, understand and ameliorate the effects of sexual assault, promote healing, and initiate the integration of the sexual assault experience. All services of STAR are free and confidential.

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**2. Temporarily Restricted Net Assets**

Restricted grants and donations including federal financial assistance totaled \$131,513 during the year ended June 30, 2013. Temporarily restricted net assets totaled \$40,000 at June 30, 2013. The balance is comprised of private grants restricted to the following programs.

Rape prevention education	\$ 5,000
Crisis intervention, counseling and advocacy	<u>35,000</u>
	<u>\$ 40,000</u>

**3. Net Assets Released from Restrictions**

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by occurrences of other events specified by the donors for the following programs.

Rape prevention education	\$ 34,236
Crisis intervention, counseling and advocacy	55,727
Survivor retreat	<u>1,550</u>
	<u>\$ 91,513</u>

**4. Federal Grants**

Grant revenues received from the U.S. Department of Justice and the U.S. Department of Health and Human Services totaled \$16,820 and \$40,933, respectively for the year ended June 30, 2014. This total is made up of the following grants:

Rape Prevention and Education Program

Passed Through the Louisiana Foundation Against Sexual Assault (LaFASA)

Grant Period	07/01/2012 – 06/30/2013	\$ 24,247
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STOP (Services, Training, Officers, Prosecutors) Violence Against Women Formula Grant Program

Passed Through Louisiana Commission on Law Enforcement and Administration of Criminal Justice

Grant Period	03/01/2012 – 02/28/2013	12,689
Grant Period	03/01/2013 – 02/28/2014	4,131

State Domestic Violence and Sexual Assault STARs Grant Program

Passed Through the Louisiana Foundation Against Sexual Assault (LaFASA)

Grant Period	04/01/2012 – 03/31/2013	11,250
Grant Period	04/01/2013 – 03/31/2014	<u>5,436</u>

\$ 57,753

**SEXUAL TRAUMA AWARENESS AND RESPONSE CENTER**  
**BATON ROUGE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**5. Donated Materials, Assets, Facilities and Services**

During the year ended June 30, 2013, STAR received donated materials, assets, facilities and services as follows:

Facilities	\$ 15,000
Volunteer services	<u>60,300</u>
Total	<u>\$ 75,300</u>

**6. Concentration of Credit Risk**

STAR's financial instruments that are exposed to concentrations of credit risk consist of cash. STAR had cash balances on deposit with one bank at June 30, 2013. The balance at June 30, 2013 did not exceed the FDIC insured limit.

**7. Major Grantor Agencies**

STAR received grant revenues from one granting agency representing approximately 45% of total support during the year ended June 30, 2013. All of the grants receivable were due from other various granting agencies.

**8. Lease**

STAR is currently leasing its operating facilities from an unrelated party. The lease agreement requires a base annual rental of \$42,000 payable in monthly installments of \$3,500, expiring November 30, 2015. In addition STAR is assessed an annual adjustment for its share of allocable property taxes and operating expenses.

**9. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 18, 2013 and determined that no other events would require disclosure.

## THOMAS W. KLEINPETER, JR.

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### Independent Accountant's Report on Applying Agreed-Upon Procedures

The Board of Directors  
Sexual Trauma Awareness and Response Center  
Baton Rouge, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Sexual Trauma Awareness and Response Center, the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Sexual Trauma Awareness and Response Center's compliance with certain laws and regulations during the year ended June 30, 2013 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Sexual Trauma Awareness and Response Center is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### *Federal, State, and Local Awards*

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year. Sexual Trauma Awareness and Response Center's federal, state and local award expenditures for all programs for the fiscal year are as follows:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
STOP (Services, Training, Officers, Prosecutors) Violence Against Women Formula Grant Program	03/01/2012 – 02/28/2013	16.588	\$ 12,689
	03/01/2013 – 02/28/2014	16.588	4,131
Rape Prevention and Education Program	07/01/2012 – 06/30/2013	93.136	24,247

State Domestic Violence and Sexual Assault Grant Program	04/01/2012 – 03/31/2013	16.017	11,250
	04/01/2013 – 03/31/2014	16.017	5,436
Unrestricted operating grants from the District Attorney of the Nineteenth Judicial District	07/01/2012 – 06/30/2013	NA	218,746
Unrestricted operating grants from the East Baton Rouge Parish Sheriff	07/01/2012 – 06/30/2013	NA	20,000
Unrestricted operating grants from the East Baton Rouge Parish Coroner	07/01/2012 – 06/30/2013	NA	5,000
Unrestricted operating grants from the City of Baton Rouge	07/01/2012 – 06/30/2013	NA	<u>20,000</u>
			<u>\$ 321,499</u>

2. For each federal, state and local award:

- I randomly selected 6 disbursements from each award administered during the period under examination.

I selected six disbursements from the Rape Prevention Education Program grant. I selected six disbursements from the Violence Against Women Formula Grant. All of these were salary allocations that were also partially allocated to the State Domestic Violence and Sexual Assault Grant.

The other state and local awards were unrestricted grants, so I did not make any selections from those unrestricted funds.

Therefore, a total of twelve disbursements were selected for testing.

- I traced the twelve disbursements to supporting documentation as to proper amount and payee.

No exceptions

- I determined if the twelve disbursements were properly coded to the correct fund and general ledger account.

No exceptions

- I determined whether the twelve disbursements received approval from proper authorities.

No exceptions.

- For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed- No exceptions

Eligibility- No exceptions

Reporting- No exceptions

3. For the programs selected for testing in item (2) that had been closed out during the period under review, I compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

All grants that closed out during the year ended June 30, 2013 did not require a close out report.

#### *Open Meetings*

4. Sexual Trauma Awareness and Response Center is not required to comply with R.S. 42:1 through 42:13 (the open meetings law) because it is not a "public body."

#### *Budget*

5. For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

No exceptions

#### *Prior Comments and Recommendations*

6. There were no prior-year suggestions, recommendations, and/or comments.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Sexual Trauma Awareness and Response Center, the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



December 18, 2013



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

November 21, 2013

Thomas W. Kleinpeter, CPA  
610 Napoleon Street  
Baton Rouge, LA 70802

In connection with your review of our financial statements as of June 30, 2013 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 21, 2013.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website at <http://app1.lis.state.la.us/lais.nsf>, to determine whether a non-profit agency is subject to the open meetings law.

NOT APPLICABLE

Yes ☐ No ☐

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐





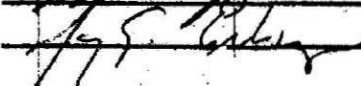
**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments. **NOT APPLICABLE**

Yes ☐ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

	Secretary	11/25/13	Date
	Treasurer	11/21/13	Date
	President	11/22/13	Date